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34 Moorgate Street,
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June 1903.

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IN the following pages the course has been adopted of beginning with specimen Balance Sheets and Profit and Loss Accounts of two different brick businesses, with the relative schedules attached, and following upon these there is a list of books with specimen entries and notes.

The first contains figures relating to the accounts of a brick company manufacturing "Fletton" bricks in the neighbourhood of Peterborough.

Following this is the Balance Sheet and Profit and Loss Account, with relative lists, of a private firm manufacturing London stock bricks.

Although in neither case are the results taken from any actual company or firm, the figures employed are based on actual experience, and should prove of use for comparison with the results individually obtained by manufacturers in the regular course of their business.

Following these accounts there are forms of books with *pro formâ* entries and explanations.

The above plan, it is believed, will appeal to the experienced accountant or bookkeeper, whilst the beginner will be more likely to take an intelligent interest in the system of books if he in the first place realises clearly the object for which they are kept—namely, that the proprietors may periodically have before them a clear statement of their financial position as shown by the Balance Sheet, and a detailed account of how these results have been arrived at, as shown by the Profit and Loss Account.

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CHAPTER I.

DESCRIPTIVE SKETCH—VARIETIES IN MANUFACTURE—PLAN OF BOOK.

BRICKMAKING is one of the most ancient arts, for we read in Genesis (Chapter XI.) that the descendants of Noah proposed to "make bricks and burn them thoroughly," for the purpose of building the Tower of Babel.

Pharaoh, about 1,500 years before the Christian era, increased the burdens of the Israelites by compelling them to find their own straw for brickmaking; and in explanation of this it is interesting to note that at this day in Egypt the bricks are made with Nile mud and cut straw. These are, however, adobes, or sun-dried bricks, and are not burned with fire.

The Greeks made bricks to a certain extent, but the Romans greatly improved the art, and probably they were the first to burn bricks in kilns.

In this country, after the Roman occupation, the art of brickmaking seems to have been at a standstill until the thirteenth century. Some have thought that the manufacture was carried on under the direction of Alfred the Great, but, if this is so,

there is no authentic account of any building in his reign in which they are said to have been used. The Anglo-Saxon Chronicle states that he repaired London in the year 886, but no special mention of bricks is made.

In the time of Henry VI. (1430-1461) brick construction was not general, but Hurstmonceux Castle, Sussex, built early in this king's reign, is one of the principal brick buildings of the period; whilst the Lollards Tower of Lambeth Palace, built in 1454, still remains to us.

In the statute c. 4 of the 17th year of King Edward IV., provision is made for the better manufacturing of tiles, which are prescribed to be 10¼in. × 6¼in. × ⅝in. The brick-earth is to be dug before the 1st November, and left exposed to the action of the atmosphere until the following March, when the manufacture may take place. Sellers of defective bricks are to forfeit to the buyer double the value of the same and "make fine and ransom to the King at his will."

In the reigns of Henry VIII. and Elizabeth a great development took place in brick buildings, and the older portion of Hampton Court Palace, built in 1514, is a good example of mediæval brickwork.

In the year 1625 Charles I. regulated the size of bricks, they having previously been of different sizes in England. (See 1 Chas. I., chap. 5 & 6, Taxation.)

George III. in 1784 subjected bricks to a tax which was not repealed till 1850, in which year the tax was paid upon an output of 1,700,000,000 bricks, being at a rate varying from about 4s. 6d. to 10s. per thousand according to the quality.

The brickmaking trade is at present carried on in various parts of the United Kingdom, and whilst the books necessary

for recording the operations of businesses of this kind are practically the same, the nature of the operations differs in many respects, and the trading results vary in accordance with the character of the raw material and the uses for which the finished articles are required.

There are the fire-bricks of Leeds and Stourbridge, the Staffordshire blues, the red bricks of Leicester and Sussex, and the London stocks, made in Middlesex, the Thames Valley, and the home counties. Finally, there are the Fletton bricks, made in the neighbourhood of Peterborough, where such an enormous trade has grown up within the last fifteen years that it is said the Great Northern Railway now carry more than a million tons of bricks from Peterborough to London every year, and it is stated that 800,000,000 "Flettons" are manufactured annually in the district. An acre of this shale, say, 100 feet deep, will yield at a moderate computation over fifty million bricks, a fact sufficient to illustrate the importance of the trade. However, it is not necessary to enlarge on the subject, as, like other industries, brickmaking is ably dealt with by its own journalistic press.

Having given a brief outline of the history of brickmaking and the present position of the industry, we will now proceed to carefully consider the best means for the trader to record his transactions.

The simplest and most direct method of bookkeeping is always the best, and the following system of books and accounts, if carefully carried out, will give the business man all the information necessary to enable him to control successfully the various manufacturing operations.

Two typical sets of accounts have been prepared, and are set forth hereafter, namely:—

(1) The Fletton-Borough Brick Company, Limited, giving a full set of accounts relative to the works of a company manufacturing machine-made bricks in the Fletton district, near Peterborough; and,

(2) Best's London Stock Brickyard (a private firm manufacturing London "stock" bricks), which furnishes the Balance Sheet, with schedules, and Profit and Loss Account of a Stock Brick Yard in the Thames Valley, producing hand-made bricks.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

This set of accounts contains the following:—

(A) Balance Sheet at the 30th September 1903.
(B) Profit and Loss Account.
(C) List of Creditors.
(D) List of Debtors.
(E) List of Plant, &c.
(F) Stock List.

BEST'S LONDON "STOCK" BRICKYARD.

(Carried on by Messrs. JOHN FACING & THOMAS BATT.)

This set of accounts contains the following:—

(G) Balance Sheet at the 31st December 1903.
(H) Profit and Loss Account.
(I) List of Creditors.
(J) List of Debtors.
(K) List of Plant, &c.
(L) Stock List.

Following the two before-mentioned Balance Sheets is a complete set of Brickmakers' Books. Actual bookkeeping entries are shown, and each book has a page in front set apart for explanatory notes.

LIST OF BOOKS.

Practically the same books apply to both sets of accounts. They are as follows:—

(M) Cash Book (Bank Account).
(N) Petty Cash Book.
(O) Sales Book.
(P) Bought Book.
(Q) Sales Ledger.
(R) Bought Ledger.
(S) Private Ledger (Nominal Accounts).
(T) Journal.
(U) Sales Delivery Notes.
(V) Wages Book.
(W) Order Book.
(X) Stock Book.
(Y) Ledger Balances Book.
(Z) Manager's Monthly Report Book.

CHAPTER II.

THE ACCOUNTS OF THE FLETTON-BOROUGH BRICK COMPANY, LIMITED, AT THE 30th SEPTEMBER 1903.

THE Fletton bricks take their name from the village of Fletton, three miles south of Peterborough, where about the year 1885 they were first manufactured. There are in the district large deposits of shale of depth varying from 30 feet to over 100 feet. No water is used in the manufacture, and the bricks are made entirely by machinery.

The clay is hauled from the pit into the grinding shed, where it is ground in a heavy "edge runner" mill running on perforated plates. The ground clay in the form of dust and small pieces falls into a pit below, and is thence carried, by a series of cups fitted to an endless band, to an upper platform. The ground shale is then conveyed into a hopper, and gravitates into a machine in which sufficient powder as material for one brick is automatically measured off, and upon which great pressure is brought to bear by a series of levers. There are various makes of presses, manufacturing on a single machine from 5,000 to 10,000 bricks per day.

The unbaked, or "green," bricks as they come away from the press are of sufficient hardness to be handled without damage, and have been manufactured within a few minutes of the material being dug from the virgin shale in the pit.

They are wheeled away at once, and stacked in one of the chambers of the Hoffmann kiln in such a manner as to allow a space between the bricks to enable them to be thoroughly fired.

The usual Hoffmann kiln is an oblong building, very substantially built of brick, approximately 150 feet long and 75 feet broad. It contains 16 or 18 chambers—14 feet by 16 feet, inside measurement—capable of holding from 20,000 to 25,000 bricks each. A centre shaft 150 feet high communicates by flues with all the chambers, and can be cut off from, or connected with, each at pleasure.

From a million to a million and a-half bricks will be used in building the kiln and shaft of the proportions mentioned.

An approximate reduction in size of one-eighth and a reduction in weight of 2 lbs. occurs in each green brick between the time it is placed in the kiln and the period at which it is sufficiently dry to allow of the burning process being commenced. The usual weight of the finished brick is 5½ lbs., and the size for the London trade is 8¾in. × 4½in. × 2⅝in.

When the bricks are sufficiently dried by the drying or "tanning" fires, the outside doors of the kiln chamber are closed and the fire is diverted from the adjoining chambers, after which the burning is kept continuous by the addition of coal dust, supplied through small apertures in the roof of each chamber of the kiln.

The bricks, as before explained, are actually made in a few minutes, and approximately take six days to dry, nine days to burn (from the time the inside fires are brought in from the adjoining chambers), and six days to cool. They can then be extracted from the kiln and placed direct in the railway truck. In well-equipped works the railway siding adjoins the kilns,

so that the bricks may be put direct into the trucks, the expense of additional handling being thus saved.

The actual cost of making "Fletton" bricks compares very favourably with other districts, and the loss in burning is practically nil.

The foregoing being a short summary of the process of manufacture, we now come to deal with the figures.

The following comprise a complete set of the accounts at the 30th September 1903 of The Fletton-Borough Brick Company, Limited, which include :—

(A) Balance Sheet at the 30th September 1903.

(B) Profit and Loss Account for the twelve months.

(C) List of Creditors.

(D) List of Debtors.

(E) List of Plant, &c.

(F) Stock List.

A.

THE FLETTON-BOROUGH

REGISTERED OFFICES AND WORKS:

Dr. BALANCE SHEET, *Cr.*

	£ s d	£ s d
To Share Capital—		
Authorised and Issued.		
25,000 Shares of £1 each	..	25,000 0 0
„ Debentures—		
Bonds to Bearer carrying interest at the rate of 4½% per annum redeemable by the Company with bonus of 5% on 30th June 1920 (or earlier with a bonus of 10%)	..	15,000 0 0
„ Creditors—		
Bills Payable (*see* List C. I)	1,595 3 11	
Trade, &c. (*see* List C. II.)	3,261 13 4	
Directors' Fees (*see* List C. III.)	136 7 1	
Interest (*see* List C. IV.)	449 11 10	5,442 16 2
„ Profit and Loss Account—		
Balance from previous year	1,532 6 7	
Profit for the twelve months ending the 30th September 1903, transferred from Profit and Loss Account	5,506 16 8	7,039 3 3
		£52,481 19 5

A.

BRICK COMPANY, LIMITED.

MARLTOWN, NEAR PETERBOROUGH.

30th September 1903. *Cr.*

	£ s d	£ s d
By Freehold Properties purchased at Marltown, near Peterborough—		
As per last Account	17,020 0 0	
Add Deposit paid on freehold property adjoining the Company's works	380 0 0	
	17,400 0 0	
Deduct assumed Royalty of 1/- per 1,000 charged to Revenue	900 0 0	16,500 0 0
„ Kilns, Engine and Boiler House, Machinery Sheds, and Fixed Machinery and Plant—		
As per last Account	17,621 9 8	
Additions to 30th September 1903	4,151 9 5	
	21,772 19 1	
Less Depreciation of Machinery (*see* List E.)	1,000 0 0	20,772 19 1
„ Expenditure during construction—		
As per last Account	3,426 15 9	
Less Proportion written off	1,000 0 0	2,426 15 9
„ Stock of Bricks, Rolling Stock, Loose Plant, Appliances, and Stores (*see* List F.)	..	1,561 3 10
„ Debtors—		
Bills Receivable (*see* List D. I.)	995 3 4	
Open Accounts (*see* List D. II.)	2,582 3 11	
	3,577 7 3	
Less Reserve for Discounts and Bad Debts	500 0 0	3,077 7 3
„ Cash—		
At Bankers	8,138 7 8	
In hand	5 5 10	8,143 13 6
		£52,481 19 5

B.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

Dr. PROFIT AND LOSS ACCOUNT for the Twelve Months ending the 30th September 1903. *Cr.*

Item No.		£ s d	£ s d
	To *Manufacturing Expenses*—		
1	Wages, Brickmaking and Callowing	3,974 2 6	
2	„ Foreman, Drivers, Shunters, &c. ..	631 3 8	
3	Coal (Kilns)	1,045 12 2	
4	„ (Engine)	503 8 0	
5	Oil and Sundry Stores	374 6 6	
6	Machinery Repairs	263 0 7	
7	Works Sundry Expenses	160 13 3	
8	Assumed Royalty of 1/- per 1,000	900 0 0	
			7,852 6 8
	To *Trade and Management Expenses*—		
9	Rates and Taxes	369 4 6	
10	Fire Insurance	27 10 0	
11	Workmen's Compensation Assurance	50 0 0	
12	Manager's Salary	500 0 0	
13	Agents' Commission and Charges	375 0 0	
14	Travelling Expenses	23 4 5	
15	Horse-keep	63 10 6	
16	Stationery	56 8 0	
17	Office Salaries	200 0 0	
18	Office Sundry Expenses	58 17 10	
19	Bad Debts	76 2 2	
20	Law Charges	26 5 0	
21	Audit Fee	50 0 0	
			1,876 2 5
	To *Special Charges*—		
22	Debenture Interest	675 0 0	
23	Directors' Fees	400 0 0	
24	Expenditure during construction — Amount written off	1,000 0 0	
25	Depreciation of Machinery	1,000 0 0	
26	Income Tax	328 4 11	
			3,403 4 11
27	Balance, being Profit transferred to Balance Sheet	..	5,506 16 8
			£18,638 10 8

Note.—The value of the Stock at the beginning and end of the year has been apportioned under the various headings.

B.

BRICK COMPANY, LIMITED.

Twelve Months ending the 30th September 1903. *Cr.*

	£ s d	£ s d
By Sales of Bricks—		
18,000,000, *less* Discounts allowed to Customers ..	24,153 2 6	
Less Railway Carriage on Bricks charged in inclusive price to Customers	5,514 11 10	
		18,638 10 8
		£18,638 10 8

B.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

COMPARATIVE STATEMENT OF PERCENTAGES ON SALES.

Item No.	Item	Per cent. on Net Sales 30 Sept. 1903	30 Sept. 1902	30 Sept. 1901
1	Wages—Brickmaking, &c.	21·32	21·65	22·07
2	" Foreman, &c.	3·39	3·45	3·61
3	Coal—Kilns	5·61	5·81	6·22
4	" Engine	2·70	2·89	3·11
5	Oil and Sundry Stores	2·0	2·15	2·34
6	Machinery Repairs	1·41	1·48	1·64
7	Works Sundry Expenses	·86	·90	1·04
8	Assumed Royalty	4·84	4·91	5·03
	Manufacturing	42·13	43·24	45·06
9	Rates and Taxes	1·98	2·20	2 42
10	Fire Insurance	·15	·22	·28
1	Workmen's Compensation Insurance	·27	·34	·38
2	Manager's Salary	2·69	3·20	3·48
3	Agents' Commission and Charges	2·02	2·38	3·04
4	Travelling Expenses	·12	·15	·36
5	Horse-keep	·34	·42	·51
6	Stationery	·30	·34	·42
7	Office Salaries	1·07	1·20	1·55
8	Office Sundry Expenses	·31	·28	·32
9	Bad Debts	·41	·46	·43
20	Law Charges	·14	·17	·20
1	Audit Fee	·27	·29	·31
	Trade and Management	10·07	11·65	13·70
22	Debenture Interest	3·63	3·70	4·34
3	Directors' Fees	2·15	2·40	2·68
4	Expenditure during construction	5·36	5·83	6·52
5	Depreciation of Machinery	5·36	5·83	6·52
26	Income Tax	1·76	1·65	1·60
	Special Charges	18·26	19·41	21·66
27	Balance, Profit	29·54	25·70	19·58
	Total	100'—	100'—	100'—

B.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

COMPARATIVE STATEMENT OF COST PER 1,000 BRICKS.

	1903 £ s d	1902 £ s d	1901 £ s d
I.—WAGES:—			
Knot-hole men, Pan Feeders, Setters, and Callowing	0 2 7	0 2 8	0 2 8½
Hopper Feeders, Press boys, and Smudge boys	0 0 6	0 0 6	0 0 6
Burners	0 0 6	0 0 6	0 0 6
Drawers	0 0 8	0 0 8	0 0 8
	0 4 3	0 4 4	0 4 4½
Engine Drivers, Oilers, Foreman, Spare men, Shunters, &c.	0 0 8	0 0 8	0 0 8½
Wages	0 4 11	0 5 0	0 5 0½
II.—COAL, &C.:—			
Coal for Kilns	0 1 0	0 1 0½	0 1 0¾
" " Engine	0 0 6	0 0 6½	0 0 7
Oil and Sundry Stores	0 0 3	0 0 3½	0 0 3¾
Coal, &c.	0 1 9	0 1 10½	0 1 11½
Wages, Coal, &c.	0 6 8	0 6 10½	0 7 0
III.—SUNDRY EXPENSES:—			
At Works	0 0 2¼	0 0 2¼	0 0 2¾
Sinking Fund (Royalty)	0 1 0	0 1 0	0 1 0
Rates, Taxes, and Insurance	0 0 6	0 0 6¼	0 0 6¾
Manager's and other Salaries	0 0 9½	0 0 11	0 0 11½
Agents' Commission and Charges	0 0 5	0 0 6	0 0 7½
All other Charges	0 0 7¼	0 0 10	0 1 2½
Sundry Expenses	0 3 6	0 3 11½	0 4 7
Wages, Coal, &c., and Expenses	0 10 2	0 10 10	0 11 7
IV.—SPECIAL CHARGES:—			
Depreciation of Machinery	0 1 1½	0 1 2½	0 1 4¼
Mortgage Interest	0 0 9	0 0 9¼	0 0 10¾
Directors' Fees and Income Tax	0 0 9½	0 0 10¼	0 0 10¾
Special Charges	0 2 8	0 2 10	0 3 1¾
Cost of Production	0 12 10	0 13 8	0 14 8¾
V.—SURPLUS	0 7 10½	0 6 10	0 5 4½
Sale Value	£1 0 8½	£1 0 6	£1 0 1¼

C I.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

CREDITORS (BILLS PAYABLE), 30th September 1903.

No. of Acceptance		Due Date	£ s d	Amount £ s d
		1903		
183	North Country Engineering Company (Sundry Machinery, Fittings, &c.)	Oct. 4		148 8 8
184	Southern Brick Press Manufacturing Company, Lim. (Brickmaking Machinery)	Nov. 28		563 14 11
185	Western Construction Company, Lim. (Rails and Wagons for Light Railway and Sleepers)	Dec. 4	263 10 10	
		1904		
186	Do. do.	Jan. 4	263 10 10	
187	Do. do.	Feb. 4	263 10 10	
188	Do. do.	Mar. 4	92 7 10	
				883 0 4
	See Balance Sheet A			£1,595 3 11

C II.

CREDITORS (TRADE, &C.), 30th September 1903.

Bought Ledger Folio		£ s d
78	Adams, Albert—Sundry Stores	7 5 0
29	Barber & Sons—Tools and Fittings	239 7 6
32	Crowther & Carstairs—Wire Rope, &c.	51 11 8
101	Dowling & Dunk—Boiler Composition	2 19 10
26	Enfield Forge Company, Lim.—Steel Joists and Plant	1,312 11 8
58	Foster & Co., Lim.—Brick Oil	30 11 6
36	Gee & Co. (London)—Sundry Printing, Books, &c.	64 12 8
47	Great Eastern Railway Company—Railway Charges	661 12 11
151	Hughes & Co., Lim.—Timber	29 0 4
209	Humphery, D.—Tin Plates	203 0 3
105	Morrison, James—Coal	585 7 2
195	Rutter & Co.—Agency Charges	23 12 10
263	Wages Reserve	50 0 0
	See Balance Sheet A	£3,261 13 4

C III.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

CREDITORS (DIRECTORS' FEES), 30th September 1903.

Private Ledger Folio		£ s d
26	Coombe, John	30 0 0
26	Fielding, R. R.	30 0 0
26	Macdonald, Angus	30 0 0
26	Rust, George (Chairman)	46 7 1
	See Balance Sheet A	£136 7 1

C IV.

CREDITORS (DEBENTURE AND MORTGAGE INTEREST),

30th September 1903.

Private Ledger Folio		£ s d
10	Coupon No. 1	2 10 0
12	" " 2	2 10 0
14	" " 3	2 10 0
16	" " 4	2 10 0
18	" " 5 (Subject to Tax Adjustment)	102 1 10
50	Reserve for Debenture Coupon No. 6, Interest accrued due	337 10 0
	See Balance Sheet A	£449 11 10

D I.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

DEBTORS (BILLS RECEIVABLE), 30th September 1903.

Private Ledger Folio		Due Date		£ s d
		1903		
269	Hampton, John	Oct. 6	..	111 12 11
269	Lion, Wm.	Oct. 24	..	106 1 10
269	Party, C...	Oct. 15	..	45 11 8
269	Unity, E. C.	Nov. 28	..	60 0 0
269	Walkden & Co.	Oct. 15	150 0 0	
269	Do.	Nov. 15	150 0 0	
269	Do.	Dec. 15	150 0 0	
		1904		
269	Do.	Jan. 15	221 16 11	
				671 16 11
	See Balance Sheet A			£995 3 4

D II.

DEBTORS (SUNDRIES), 30th September 1903.

Sales Ledger Folio			£ s d
45	Arundel & Co., Lim.	..	29 11 6
59	Builders' Wholesale Society, Lim.	..	112 18 4
49	Champion & Sons, Jonas	..	30 9 10
103	George, Thomas	..	51 0 8
50	Heather Brothers	..	45 11 3
729	Mudge & Simpson	..	386 7 0
1	Simpson, J. P.	..	204 16 8
100	Southall, A. E.	..	2 3 0
17	Togo, A.	..	100 0 0
182	Truman, E...	..	831 13 3
207	Varley & Co.	..	575 12 5
57	Waterhouse, Peter	..	212 0 0
	See Balance Sheet A	..	£2,582 3 11

E.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

BUILDINGS, FIXED MACHINERY AND PLANT.

BUILDINGS.	
Boiler House.	
Engine House.	
Fitters' Shop.	
Machine House.	
No. 1 Hoffman Kiln.	
„ 2 „ „	
„ 3 „ „	
„ 4 „ „	
Offices.	
Stables.	
FIXED MACHINERY AND PLANT includes	
12 Whittaker Brickmaking Machines, single strong Machines.	Valued at
3 9′ Whittaker Pans (open base, perforated bottom).	£20,772 19 1
3 Sets Elevator Gear.	
3 Adams' Patent Piano Wire Screens.	
3 Sets Hauling Gear (Whittaker's), Rails, Sleepers, Points, Crossings, Tip Wagons, Shafting, Pulleys, Belting, Wire Cables for Hauling, &c.	
1 150 I.H.P. Tandem Compound Condensing Engine, by Ruston, Proctor & Co., Lincoln.	
2 Boilers, 26′ × 6′ 6″.	
Fitters' Shop, containing Drilling Machine, Planing Machine, Lathe, Bench with 2 vices, Blacksmith's Hearth and Anvil.	
(*See* Balance Sheet A) ...	£20,772 19 1

F.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

LOOSE PLANT, TOOLS & APPLIANCES.

30th September 1903.

		£ s d	£ s d
	LOOSE PLANT—		
	Force Pump and Hose	4 4 0	
	Grindstone and Frame	2 10 0	
	Blacksmith's Forge	3 15 0	
4	Moulds (Whittaker)	12 13 4	
2	Injectors	6 0 0	
	Mortar Pan (unfixed)	38 0 6	
	Pump and Hose	4 15 0	
	Pulsometer and Fittings	40 5 5	
2	Tip Wagons (Wood)	5 0 0	
6	" " (Steel Side)	40 0 0	
	" " (Steel End)	9 7 6	
15	Crowding Barrows	17 17 0	
1,200	Hack Covers	60 0 0	
	Wheeling Plates, 4 tons	28 0 0	
18	Navvy Barrows	9 0 0	
	Portable Railway, 220 yards	41 5 0	
	Rails, 1 ton	3 15 0	
2	Carts	22 10 0	
		348 17 9	
	Less 5 %	17 8 11	
			331 8 10
	TOOLS AND APPLIANCES—		
	Sets of Stocks and Dies (3)	5 0 0	
	Fitters' Bench (1)	1 0 0	
	Pair Vice (1)	1 10 0	
	Spanners (14)	1 8 0	
	Pipe Wrenches (2)	0 8 0	
	Chisels (6)	0 6 0	
	Files (6)	0 9 0	
	Drifts (6)	0 6 0	
	Sets of Firing Tools (2)	3 0 0	
	Belt Cramps (1 set)	2 2 6	
	Boring Auger (1)	0 6 6	
	Pump and Hose (1)	0 10 6	
	Stone Breaking Hammers (6)	0 4 6	
	Steel Bars (6)	2 8 0	
	Wagon Levers (2)	0 15 0	
	Tongs (1 pair)	0 5 0	
	Anvil (1)	0 10 0	
	Pair Vice (1)	1 10 0	
	Spanners (8)	1 0 0	
	Oil Cans (3)	0 4 6	
	Stall Lamps (7)	2 0 0	
	Bevil Pinions (2)	1 10 0	
	Ladders (3)	1 0 0	
	Acetylene Lamp (1)	1 0 0	
	Bags of Bolts (1)	0 15 0	
	Boiler Ferrules (24)	1 4 0	
	Wheel Valves, 3" (3)	0 9 0	
	Pipe Fittings (various)	3 0 0	
	Leather Belt (1)	1 0 0	
	Belt Fasteners (6)	0 3 0	
	Oil Cans (1)	0 2 6	
	Barrow Wheels (1)	0 2 0	
	Drums, 10 gallons (2)	1 0 0	
	Hand Railing	0 5 0	
	Piping, 1" (100 ft.)	1 17 0	
	" Water, 3" (6 lengths)	0 7 6	
	" " 4" (2 ")	0 3 0	
	Carried forward	39 1 6	331 8 10

F.—(*continued*).

STOCK, 30th September 1903.

		£ s d	£ s d
	Brought forward	39 1 6	331 8 10
	TOOLS AND APPLIANCES—(*continued*).		
	Pads for Horses (2)	0 8 9	
	Dies for Pug Mill (3)	1 2 6	
	Gauge Glasses (11)	0 4 0	
	Glass Lubricators (6)	0 4 0	
	Ladders (1)	0 10 0	
	Sieves (6)	0 5 0	
	Hand Lamps (3)	0 7 6	
	Kiln Lamps (2)	2 5 0	
	Buckets (2)	0 3 0	
	Scoops (2)	0 2 0	
	Cap Lifting Rods (2)	0 1 6	
	Pulley Blocks, Weston's (1)	1 5 0	
	Brand for Timber (1)	0 7 6	
	Horse Brushes (1)	0 1 0	
	Curry Combs (1)	0 1 6	
	Sweeping Brushes (1)	0 2 6	
	Funnels (2)	0 6 0	
	Jack Rule (1)	1 0 0	
	Shovels (2)	0 4 0	
	Spades (1)	0 2 3	
	Hand Saws (1)	0 2 6	
	Hammers (1)	0 2 6	
	" (1)	0 4 6	
	Rail Dogs (1 cwt.)	0 2 6	
	Elevator Buckets (12)	0 10 0	
	Ropes, Hemp (1)	0 12 6	
	Steel Wire	0 1 0	
	Guide Pulleys, Rope (4)	0 15 0	
	C. I. Pulley (1)	1 15 0	
	" " (1)	2 0 0	
	" " (1)	1 15 0	
	Spouting Heads, 4" (2)	0 3 0	
	Off-Bearing Barrows (4)	3 9 0	
	Set Points and Crossings, Cast (1)	0 7 6	
	Manhole Cover and Seating (1)	2 0 0	
	Cylinder Moulds (1)	0 15 0	
	Sheet Iron, $\frac{1}{4}$"	0 5 0	
	Smudge Barrows (2)	1 0 0	
	Pan Grates (7)	4 4 0	
	Wire Roping, Old (200 ft.)	0 10 0	
	Bearing-Off Boards (16)	0 8 0	
	Hooks and Chains (2)	1 11 6	
	Chain (64 yards)	1 12 0	
	Scrap Iron (1 ton)	2 10 0	
	Harness (2 sets)	5 0 0	
	Shunting Gears (1)	3 15 0	
	Fore Gears (1)	2 5 0	
	Waterproof Sheets (6)	4 10 0	
	Belts, Cotton (1)	2 0 0	
	" Leather (1)	1 15 0	
	Sole Bars, Oak (2)	0 10 0	
	Sleepers (25)	1 5 0	
	Deals—		
	15′ × 9" × 3 (9)	2 10 7	
	10′ 6" × 9" × 3" (3)	0 11 10	
	12′ × 11" × 3" (1)	0 6 0	
	20′ × 9" × 3" (2)	0 15 0	
		100 3 5	
	Less 5%	5 0 2	
			95 3 3
	Carried forward	..	426 12 1

F.—*(continued).*

STOCK, 30th September 1903.

	£ s d	£ s d
Brought forward	..	421 12 1
STORES—		
Engine Oil (840 gallons)	52 10 0	
Boiler Compo.	10 8 0	
Brick Oil	40 10 0	
Empty Casks	1 0 0	
		104 8 0
HORSE-KEEP—		
Hay, Old	27 0 0	
„ New	15 9 9	
Oats (20½ qrs.)	20 10 0	
Chaff (1 ton)	2 0 0	
		64 19 9
HORSES—		
2 @ £22 10s. each	45 0 0	
2 @ £50 each	100 0 0	
		145 0 0
COAL—		
Smudge, 128 tons @ 8/-	51 4 0	
Slack, 122 tons @ 10/-	61 0 0	
Steam, 110 tons @ 14/-	77 0 0	
		189 4 0
BRICKS IN YARD AND MACHINE HOUSE—		
Burnt, 350,000 @ 10/- per 1,000	175 0 0	
Green, 30,000 @ 6/- per 1,000	9 0 0	
		184 0 0
IN KILNS—		
Burnt, in Kiln.		
@ 8/- per 1,000 .. (No. 1) .. 186,000 ..	74 8 0	
@ 8/- „ „ .. („ 2) .. 198,000 ..	79 4 0	
@ 8/- „ „ .. („ 3) .. 251,000 ..	100 8 0	
Green.		
@ 6/- „ „ .. („ 1) .. 200,000 ..	60 0 0	
@ 6/- „ „ .. („ 2) .. 160,000 ..	48 0 0	
@ 6/- „ „ .. („ 3) .. 120,000 ..	36 0 0	
@ 20/- „ „ In Facing Kiln, No. 5 49,000 ..	49 0 0	
		447 0 0
See Balance Sheet A	..	£1,561 3 10

[*Note.*—This Schedule concludes the accounts of the Fletton-Borough Brick Company, Limited, at the 30th September 1903.]

CHAPTER III.

THE ACCOUNTS OF BEST'S LONDON STOCK BRICKYARD AT THE 31st DECEMBER 1903.

SOME short outline of the course of manufacture adopted in the production of London "stock" bricks may be an assistance to the accountant and bookkeeper.

The entire process is included under the following, viz.:—

Preparation of the clay, Tempering, Moulding, Drying, Setting Bricks in Clamp, and Burning.

The preparation of the clay is carried out in the autumn months at the end of the brick season, the clay being dug, and left exposed to the effect of the atmosphere.

Tempering consists in the mixing of the clay thoroughly with chalk and cinders and furnace refuse, varying in proportion to the "fatness" of the clay. This mixture is flooded with water in large tank areas surrounded by clay walls to a depth of about three feet. In the spring, when the moisture has evaporated, water is again added, and the clay is then in a condition to be moulded. Wooden moulds are mostly used, in which the bricks are moulded by hand.

The bricks in a plastic state are, as moulded, at once wheeled to, and placed in hacks or long rows, packed so that

as much air as possible may circulate round them. In from two to four weeks, according to weather conditions, they will be dried and ready for placing in the kiln or in open clamps.

Burning is the next and final process, and considerable experience in the burner is requisite before this can be carried out to the best advantage.

The foregoing is a rough outline of the process of manufacture, and it will be well for the accountant, if possible, from time to time to visit the brickfields, so that he may personally watch the various operations.

The following are the accounts at the 31st December 1903 of Best's London Stock Brickyard, carried on by the partners John Facing and Thomas Batt. The statements include—

(G) Balance Sheet at the 31st December 1903.

(H) Profit and Loss Account for the year.

(I) List of Creditors.

(J) List of Debtors.

(K) List of Plant, &c.

(L) Stock List.

G.

BEST'S LONDON

Dr. BALANCE SHEET, *Cr.*

To Creditors—	£ s d	£ s d
Bills Payable (*see* List I[I])	512 4 0	
Sundries (*see* List I[II])	674 1 0	
		1,186 5 0
„ Capital Account—		
John Facing—		
Balance at the 1st January 1903 .. £6,820 2 9		
Add Interest at 5% 341 0 0		
Profit transferred (⅖ths) 864 3 7		
8,025 6 4		
Deduct Drawings 1,020 0 0		
	7,005 6 4	
Thomas Batt—		
Balance at the 1st January 1903 .. 4,085 1 6		
Add Interest at 5% 204 0 0		
Profit transferred (⅘ths) 518 10 2		
4,807 11 8		
Deduct Drawings 615 0 0		
	4,192 11 8	
		11,197 18 0
		£12,384 3 0

G.

STOCK BRICKYARD.

31st December 1903.

By Cash—	£ s d	£ s d
At Bankers	697 2 5	
In Hand	27 8 4	
		724 10 9
„ Debtors—		
Bills Receivable (*see* List J[I])	625 0 10	
Sundries (*see* List J[II])	1,448 8 1	
		2,073 17 11
„ Stock-in-Trade (as per Stock Book)—		
Aylmer's Field Yard (*see* List L[I])	933 2 4	
Potter's Field Yard (*see* List L[II])	502 8 4	
		1,435 10 8
„ Horses, Harness, &c.—		
As per Valuation at this date	..	105 6 3
„ Loose Plant and Appliances (as per Ledger at date)—		
Aylmer's Field Yard (*see* List K[I])	517 3 6	
Potter's Field Yard (*see* List K[I])	483 6 3	
		1,000 9 9
„ Freehold Properties (Land and Buildings)—		
Aylmer's Field Yard—		
Fixed Plant £919 0 0		
Land and Buildings 3,770 16 2		
4,689 16 2		
Potter's Field Yard—		
Fixed Plant 690 0 0		
Land and Buildings 2,184 11 6		
2,874 11 6		
(Fixed Plant per Schedule K[II])	7,564 7 8	
Less Royalty, as Sinking Fund	520 0 0	
		7,044 7 8
		£12,384 3 0

H.

BEST'S LONDON

Dr PROFIT AND LOSS ACCOUNT, *Cr.*

Item No.		£ s d	£ s d
	To Manufacturing Expenses—		
1	Wages, Brickmaking, and other Labour ..	2,175 12 6	
2	" Foremen, Drivers, and Shunters ..	344 5 0	
3	Materials	1,459 4 6	
4	Works—Sundry Expenses..	81 6 9	
5	Royalty, 1s. per 1,000	260 0 0	
			4,320 8 9
	To Trade and Management Expenses—		
6	Rates and Taxes	169 10 0	
7	Fire Insurance	12 18 0	
8	Workmen's Compensation Insurance	51 6 0	
9	Yard Manager's and Office Salaries	368 0 0	
10	Agents' Commission and Charges	159 7 6	
11	Travelling Expenses	27 18 3	
12	Horse-keep	39 15 0	
13	Stationery and Books	55 17 6	
14	Office Expenses	69 4 7	
15	Bad Debts	157 4 3	
16	Law Charges	13 6 8	
17	Audit Fee	50 0 0	
			1,174 7 9
	To Special Charges—		
18	Depreciation of Machinery	304 0 0	
19	Income Tax	68 5 3	
			372 5 3
	To Balance transferred to Capital Account—		
20	Interest on Capital @ 5 %	545 0 0	
21	John Facing 8ths of Profit	864 3 7	
22	Thos. Batt 8ths "	518 10 2	
			1,927 13 9
			£7,794 15 6

H.

STOCK BRICKYARD.

31st December 1903.

	£ s d	£ s d
By Sales of Bricks—		
5,200,000, *less* Discounts allowed to Customers ..	10,100 14 3	
Less—		
Railway Carriage and Cartage charged in inclusive price to Customers	2,305 18 9	
		7,794 15 6
		£7,794 15 6

H.

BEST'S LONDON STOCK BRICKYARD.

COMPARATIVE STATEMENT OF PERCENTAGES ON SALES.

Item No.		Per cent. 1903	1902	1901
1	Wages—Brickmaking and other labour	27·91	28·10	28·59
2	" Foremen, Drivers, and Shunters	4·43	4·49	4·61
3	Materials	18·73	19·54	20·56
4	Works—Sundry Expenses	1·04	1·15	1·17
5	Royalty, 1/- per 1,000	3·33	3·33	3·33
	Manufacturing Expenses	55·44	56·61	58·26
6	Rates and Taxes	2·17	2·43	2·66
7	Fire Insurance	·17	·22	·23
8	Workmen's Compensation Insurance	·66	·65	·70
9	Yard Manager's and Office Salaries	4·75	5·08	5·65
10	Agents' Commission and Charges	2·04	2·07	2·12
11	Travelling Expenses	·36	·87	1·16
12	Horse-keep	·50	·59	·62
13	Stationery and Books	·72	·86	1·03
14	Office Expenses	·89	1·09	1·09
15	Bad Debts	2·0	2·95	2·73
16	Law Charges	·17	·45	·31
17	Audit Fee	·64	·71	·78
	Trade and Management Expenses	15·07	17·97	19·08
18	Depreciation of Machinery	3·90	4·13	4·26
19	Income Tax	·87	·84	·79
	Special Charges	4·77	4·97	5·05
	Surplus	24·72	20·45	17·61
	Total	100·—	100·—	100·—

H.

BEST'S LONDON STOCK BRICKYARD.

COMPARATIVE STATEMENT OF COST PER 1,000 BRICKS.

	1903 £ s d	1902 £ s d	1901 £ s d
I.—WAGES:—			
Removing Top Mould, Digging, &c., Washing Chalk	0 1 7	0 1 8	0 1 9¼
Moulding	0 5 0	0 5 0	0 5 0
Setting	0 1 10	0 1 10½	0 1 10¾
Bolting, Sorting, &c.	0 0 3	0 0 3	0 0 3¼
Loading and other labour	0 1 0	0 1 0¼	0 1 1½
Supervision	0 0 6	0 0 6	0 0 6
Wages	0 10 2	0 10 3¾	0 10 6¼
II.—COAL AND MATERIAL:—			
Ashes	0 0 6	0 0 6	0 0 5¾
Sand	0 0 6	0 0 6½	0 0 6¾
Coal	0 4 8	0 4 9	0 4 8½
Coal and Materials	0 5 8	0 5 9½	0 5 8¼
Wages, Coal, and Material	0 15 10	0 16 1¼	0 16 3½
III.—SUNDRY EXPENSES:—			
At Works	0 0 3½	0 0 4	0 0 4¼
Sinking Fund (Royalty)	0 1 0	0 1 0	0 1 0
Rates, Taxes, and Insurance	0 0 10¾	0 0 11½	0 1 0
Office Salaries	0 1 4¾	0 1 6¾	0 1 9½
Agents' Commission and Charges	0 0 7½	0 0 7¾	0 0 7⅞
All other Charges	0 1 0	0 1 10	0 2 2¾
Sundry Expenses	0 5 2½	0 6 3¼	0 6 11½
IV.—SPECIAL CHARGES:—			
Depreciation of Machinery	0 1 2	0 1 3	0 1 3½
Income Tax	0 0 3½	0 0 2½	0 0 2½
Special Charges	0 1 5½	0 1 5½	0 1 6
Cost of Production	1 2 6	1 3 10	1 4 9
V.—SURPLUS	0 7 6	0 6 1¾	0 5 3½
Sale Value	£1 10 0	£1 9 11¾	£1 10 0½

H.

BEST'S LONDON STOCK BRICKYARD.

COMPARATIVE STATEMENT OF PERCENTAGES ON SALES.

Item No.		Per cent. 1903	1902	1901
1	Wages—Brickmaking and other labour	27·91	28·10	28·59
2	" Foremen, Drivers, and Shunters	4·43	4·49	4·61
3	Maierials	18·73	19·54	20·56
4	Works—Sundry Expenses	1·04	1·15	1·17
5	Royalty, 1/- per 1,000	3·33	3·33	3·33
	Manufacturing Expenses	55·44	56·61	58·26
6	Rates and Taxes	2·17	2·43	2·66
7	Fire Insurance	·17	·22	·23
8	Workmen's Compensation Insurance	·66	·65	·70
9	Yard Manager's and Office Salaries	4·75	5·08	5·65
10	Agents' Commission and Charges	2·04	2·07	2·12
11	Travelling Expenses	·36	·87	1·16
12	Horse-keep	·50	·59	·62
13	Stationery and Books	·72	·86	1·03
14	Office Expenses	·89	1·09	1·09
15	Bad Debts	2·0	2·95	2·73
16	Law Charges	·17	·45	·31
17	Audit Fee	·64	·71	·78
	Trade and Management Expenses	15·07	17·97	19·08
18	Depreciation of Machinery	3·90	4·13	4·26
19	Income Tax	·87	·84	·79
	Special Charges	4·77	4·97	5·05
	Surplus	24·72	20·45	17·61
	Total	100·—	100·—	100·—

H.

BEST'S LONDON STOCK BRICKYARD.

COMPARATIVE STATEMENT OF COST PER 1,000 BRICKS.

	1903 £ s d	1902 £ s d	1901 £ s d
I.—WAGES:—			
Removing Top Mould, Digging, &c., Washing Chalk	0 1 7	0 1 8	0 1 9½
Moulding	0 5 0	0 5 0	0 5 0
Setting	0 1 10	0 1 10½	0 1 10½
Bolting, Sorting, &c.	0 0 3	0 0 3	0 0 3½
Loading and other labour	0 1 0	0 1 0½	0 1 1½
Supervision	0 0 6	0 0 6	0 0 6
Wages	0 10 2	0 10 3¾	0 10 6¾
II.—COAL AND MATERIAL:—			
Ashes	0 0 6	0 0 6	0 0 5½
Sand	0 0 6	0 0 6½	0 0 6½
Coal	0 4 8	0 4 9	0 4 8½
Coal and Materials	0 5 8	0 5 9½	0 5 8¾
Wages, Coal, and Material	0 15 10	0 16 1¼	0 16 3½
III.—SUNDRY EXPENSES:—			
At Works	0 0 3½	0 0 4	0 0 4½
Sinking Fund (Royalty)	0 1 0	0 1 0	0 1 0
Rates, Taxes, and Insurance	0 0 10¾	0 0 11¼	0 1 0
Office Salaries	0 1 4½	0 1 6½	0 1 9½
Agents' Commission and Charges	0 0 7½	0 0 7¾	0 0 7½
All other Charges	0 1 0	0 1 10	0 2 2¼
Sundry Expenses	0 5 2½	0 6 3¼	0 6 11½
IV.—SPECIAL CHARGES:—			
Depreciation of Machinery	0 1 2	0 1 3	0 1 3½
Income Tax	0 0 3½	0 0 2½	0 0 2½
Special Charges	0 1 5½	0 1 5½	0 1 6
Cost of Production	1 2 6	1 3 10	1 4 9
V.—SURPLUS	0 7 6	0 6 1¾	0 5 3½
Sale Value	£1 10 0	£1 9 11¾	£1 10 0½

I I.

BEST'S LONDON STOCK BRICKYARD.

CREDITORS (BILLS PAYABLE), 31st December 1903.

No. of Acceptance		Due Date	£	s	d
		1904			
205	David Jones, Lockyer, & Co. (Brickmaking Machinery)	17 Feb.	126	5	0
209	The Dorney & Windsor Rail Company (Sleepers)	2 Mar.	135	15	0
194	The Slough Engineering Company (Machinery)	10 Jan.	250	4	0
	See Balance Sheet G		£512	4	0

I II.

BEST'S LONDON STOCK BRICKYARD.

CREDITORS (SUNDRIES), 31st December 1903.

Bought Ledger Folio		£	s	d
149	Bede, A.	48	4	7
47	Claypole, W.	20	2	0
45	Farrow, P.	32	16	3
39	Great Western Railway Company	285	2	6
115	Iessel Cartage Company, The	47	2	1
175	Marner, S.	42	10	0
49	Morgan, W.	24	7	9
119	Protheroe, J.	46	7	6
137	Thames Valley Coal Company	127	8	4
	See Balance Sheet G	£674	1	0

J I

BEST'S LONDON STOCK BRICKYARD.

DEBTORS (BILLS RECEIVABLE), 31st December 1903.

No. in Bill Book		Due Date	£	s	d
		1904			
261	Cromwell, C.	4 Feb.	79	8	0
265	Grimson, V.	27 Mar.	126	2	4
264	Pym, W.	20 "	164	10	3
262	Vane, H.	18 Feb.	156	7	6
270	Varney, J.	29 Mar.	35	17	3
269	Wagner, D.	28 "	63	4	6
	See Balance Sheet G		£625	9	10

J II.

BEST'S LONDON STOCK BRICKYARD.

DEBTORS (SUNDRIES), 31st December 1903.

Sales Ledger Folio		£	s	d
184	Avery, B.	28	9	7
157	Bracken Bros.	78	9	6
216	Croker, P.	21	5	7
212	Gottlieb, T.	22	10	0
146	James, A.	27	9	4
91	Norfolk & Son	49	3	0
164	Peters, S.	146	2	0
171	Phillips, L.	206	8	0
131	St. George & Co.	412	13	6
120	The Building Company, Lim.	250	7	4
207	Trauer, L.	49	6	3
191	Verity, C.	156	4	0
	See Balance Sheet G	£1 448	8	1

K1.

BEST'S LONDON STOCK BRICKYARD.

Loose Plant and Appliances.

Loose Plant.	£ s d	£ s d
Aylmer's Field Yard.		
3 Pug Mills and Gearing	30 0 0	
3 Moulding Sheds	5 0 0	
2 Wash Mills	21 0 0	
4 Harrows and Chairs		
2 Sets Slurry Pumps and Gearing		
3 „ Well Pumps and 950 feet Run Rods	69 10 0	
2 Chalk Mills and Gear	11 15 0	
4 Offices	58 0 0	
950 Sleepers	3 10 0	
5 Head Tip Wagons	11 0 0	
1,250 ft. Run Planking	10 0 0	
40 Navvy Barrows	1 9 0	
1,400 ft. Run Shooting	18 10 0	
15 Off-Bearing Barrows	13 0 0	
3,600 yards Run Hack Caps	13 0 0	
3,600 „ „ Hack Cap Boards	54 0 0	
3,600 „ „ Lew Boards	33 0 0	
52 Crowding Barrows	33 0 0	
6 Sail Cloths	42 0 0	
Fitters' Shop, Forge, and Tools	4 0 0	
About 6 Tons Wheeling Plates	21 0 0	
408 feet (about 4¾ tons) Double-faced Rails	21 0 0	
	13 0 0	
	486 14 0	
Less 5%	24 6 9	
		462 7 3
Potter's Field Yard.		
2 Breeze Trucks	1 15 0	
4 Sheds (2 Offices and 2 Work Sheds)	19 10 0	
4 Moulding Sheds	5 10 0	
3 Wash Mills	27 10 0	
3 Sets Slurry Pumps	102 0 0	
3 „ Well Pumps	10 0 0	
2 Water Tanks (old Boiler)	5 10 0	
6 End-tip Wagons		
4 Side-tip do.	25 0 0	
Fitters' Shop, Forge, and Tools	24 10 0	
Winding Drum and Warp	2 10 0	
6 Sail Cloths	11 0 0	
2,400 Caps	38 0 0	
2,400 yards Lew Boards	24 0 0	
2,400 „ Hack Boards	24 0 0	
84 Navvy Barrows	42 0 0	
63 Crowding Barrows	45 0 0	
5 Pug Mills and Shafting	42 0 0	
2 Sets Well Pumps and Pipes	7 0 0	
	456 15 0	
Less 5%	22 16 9	
		433 18 3
Loose Plant		896 5 6
Carried forward		896 5 6

K1.

BEST'S LONDON STOCK BRICKYARD.

Loose Plant and Appliances—(*continued*).

Tools and Appliances.	£ s d	£ s d
Aylmer's Field.		
Brought forward		896 5 6
2 Lime Sheds	1 10 0	
About 15 dozen Boiler Plates (old 5 ft. 0 in. by 2 ft. 6 in. each)	4 10 0	
Jack Roll	0 7 6	
9 Stone Forks		
36 Picks and Shafts		
6 Punners	14 10 0	
6 Rakes		
6 Crowbars		
500 1·00 inch. Fall Rope	1 4 0	
15 Hand Sieves	1 12 6	
Quantity of various Tools in Shed	8 0 0	
„ of Belting	5 0 0	
2 Circular Scrys	4 0 0	
8 Upright do.	4 0 0	
800 feet Run Planking	1 5 0	
Quantity of Staging for Shoots	3 0 0	
6 Galvanised Tanks	1 15 0	
1,080 feet Run ¾ W.I. Pipe	4 0 0	
Sundries	3 0 0	
	57 14 0	
Less 5%	2 17 9	
	54 16 3	
Potter's Field Yard.	£ s d	
Quantity of Belting	12 0 0	
„ of Old Caps and Lew Boards	5 10 0	
2 dozen Scaffold Poles	1 0 0	
2 Round Scrys	3 0 0	
Water Tank (old)	1 0 0	
Staging	2 0 0	
1,000 ft. Run Planking	1 10 0	
Quantity of various Tools in Shed	7 0 0	
4 Sheds (2 Offices and 2 Work Sheds)	15 0 0	
Sundries	4 0 0	
	52 0 0	
Less 5%	2 12 0	
	49 8 0	
Tools and Appliances		104 4 3
See Balance Sheet G		£1,000 9 9

Summary.

	Loose Plant.	Appliances.	Total.
Aylmer's Field Yard	£462 7 3	£54 16 3	£517 3 6
Potter's Field Yard	433 18 3	49 8 0	483 6 3
	£896 5 6	£104 4 3	£1,000 9 9

K II.

BEST'S LONDON STOCK BRICKYARD.

FIXED PLANT.

	£ s d	£ s d
Aylmer's Field Yard.		
Buildings—		
Engine House		
Boiler House		
Machine House		
Stables		
Plant—	..	919 0 0
Two 30-h.p. Engines		
Moulder's Stool		
Table with Stock Board		
Six Pumps		
Two Boilers, 14 ft. 6 in.		
Potter's Field Yard.		
Buildings—		
Engine House		
Boiler House		
Machine House		
Stables		
Plant—	..	690 0 0
Two 20-h.p. Engines		
Moulder's Stool		
Table with Stock Board		
Five Pumps		
Two Boilers, 12 ft. 8in.		
See Balance Sheet G	..	£1.609 0 0

L I.

BEST'S LONDON STOCK BRICKYARD.

STOCK-IN-TRADE, 31st December 1903.

	£ s d	£ s d
Aylmer's Field Yard.		
400,000 In Clamp, 16/- per 1,000	320 0 0	
20,500 "Stocks," 20/- "	20 10 0	
200,000 Seconds, 16/- "	160 0 0	
168,000 Place, 11/- "	92 8 0	
69,350 Rough, 12/- "	41 12 0	
		634 10 0
250 Loads Brick Rubbish, 2/-	25 0 0	
25 " Bats, 5/6	6 17 6	
108 Yards Flints and Grit, 3/-	16 4 0	
570 Loads Ashes, 3/3	92 12 6	
35 " Chalk, 0/8	1 3 4	
90 Yards Brick Sand 6/6	29 5 0	
		171 2 4
		805 12 4
Coal—		
Smudge, 90 Tons at 8/-	36 0 0	
Slack, 85 " " 10/-	42 10 0	
Steam, 70 " " 14/-	49 0 0	
		127 10 0
See Balance Sheet G	..	£933 2 4

L II.

STOCK-IN-TRADE—(*continued*).

	£ s d	£ s d
Potter's Field Yard.		
340,500 In Clamp, 16/- per 1,000	272 8 0	
16,000 "Stocks," 20/- "	16 0 0	
50,000 Seconds, 16/- "	40 0 0	
89,000 Place, 11/- "	48 19 0	
50,250 Rough, 12/- "	30 3 0	
		407 10 0
47½ Loads Brick Rubbish, 2/-	4 15 0	
10 " Bats, 5/6	2 15 0	
70 Yards Flints and Grit, 3/-	10 10 0	
140 Loads Ashes, 3/3	22 15 0	
20 " Chalk, 0/8	0 13 4	
40 Yards Brick Sand, 6/6	13 0 0	
		54 8 4
		461 18 4
Coal—		
Smudge, 20 Tons at 8/-	8 0 0	
Slack, 30 " " 10/-	15 0 0	
Steam, 25 " " 14/-	17 10 0	
		40 10 0
See Balance Sheet G	..	£502 8 4

[*Note.*—This Schedule concludes the accounts of Best's Stock Brickyard at the 31st December 1903.]

CHAPTER IV.

LIST OF BOOKS.

We now come to the list of books (M-Z), as before-mentioned.

The system adopted is more suitable to the Fletton-Borough Brick Company, but will practically apply in other cases.

Explanatory notes appear in front of each form.

(M) Cash Book (Bank Account).
(N) Petty Cash Book.
(O) Sales Book.
(P) Bought Book.
(Q) Sales Ledger.
(R) Bought Ledger.
(S) Private Ledger (Nominal Accounts).
(T) Journal.
(U) Sales Delivery Notes.
(V) Wages Book.
(W) Order Book.
(X) Stock Book.
(Y) Ledger Balances Book.
(Z) Manager's Monthly Report Book.

M.—CASH BOOK.

Note.—This book agrees with the Bank Pass Book, all cash received is paid in daily to the bank, and entered from the counterfoils of the Paying-in Book.

Cheques are drawn for every disbursement (excepting those items settled out of Petty Cash), and for Petty Cash and other similar advances required to meet smaller and frequent outgoings. Particulars and amounts of cheques drawn are written up from the counterfoils.

All advances made as above are debited to Petty Cashier's Account.

Receipts on Capital Account will have to be entered from the Bank Pass Book, and charges for cheque books, or the collection of country cheques, from the vouchers given by the bank for such charges through the Pass Book.

Cheques drawn in payment of creditors' accounts are entered in the Cash Book to their names, and debited to their Personal Ledger Accounts. If cash is paid for an Impersonal Account —*e.g.*, Buildings, Plant, and Machinery Account—without any previous credit through the Bought Book, it goes to the Impersonal Account direct.

All payments should be numbered consecutively in the Cash Book, and a voucher obtained for each, and such number should be placed on the voucher to facilitate future reference and for audit purposes.

An agreement with the bank should be shown monthly, and it is well to write the agreement in red ink.

It will be seen that the entries given are as varied as possible, and in practice it is believed the transactions will run on somewhat similar lines.

M.

Dr. CASH

1903				Discount			
			£ s d	£ s d	£ s d	£ s d
Aug. 24	To *Rent Receivable Account*— Forward ..	..	109 12 9	..		2,411 9 8
	1 Year's rent of Latimer's Field land	109	..	..		35 0 0
"	" J. Hilton, on Account Sales	127	5 5 0	108 18 6		
	" A. Watson " "	114	12 17 6	237 19 6		
	" S. Gardner " "	129	14 5 0	219 12 0		
						566 10 0
26	" J. Barrett " "	187	12 10 0	269 4 3		
	" T. Shelly " "	207	18 15 0	420 6 0		
	" W. Ford " "	131	3 15 0	55 7 6		
	" I. Stafford " "	240	17 7 6	285 4 6		
						1,030 2 3
"	" *Bills Receivable*— No. 160—B. Thompson	143	..	..		210 8 0
28	" *Works Wages and Salaries Account*— Provident Clerks—Accident Claim ..	P.L. 293	..	..		7 8 0
29	" *Bills Receivable*— No. 167—A. Phillips	143	..	..		133 19 3
30	" *Buildings, Machinery & Plant Account*— Produce of Sale of old portable Engines —Coward & Co.	14	..	..		350 0 0
31	" T. Jones, on Account Sales	165	1 7 0	..		33 15 0
"	" *Bills Receivable*— No. 168—P. Lewis	..	..	..		117 18 0
		£	195 14 9		£	4,896 10 2

M.

BOOK. *Cr.*

1903			£ s d	Voucher No.	£ s d
	Forward ..	..	..		1,247 12 3
Aug. 25	By *Petty Cash* Advance	51	..	294	13 0 0
"	" *Works Account*— E. Adams—Current Expenses	153	..	295	75 0 0
26	" *Petty Cash* Advance	51	..	296	20 0 0
"	" *Buildings, Machinery, & Plant Account*— Jean Jardinier, Steel Shafting	14	..	297	15 18 8
27	" Tempest & Co., June, Coals	129	..	298	185 6 4
"	" *Carriage Account*, Great Eastern Railway, for June	104	..	299	469 17 5
"	" *Works Account*— A. Cayne—Current Expenses	153	..	300	77 0 0
"	" *Petty Cash* Advance	51	..	301	10 16 4
28	" W. Long, Horsekeep—Corn, Hay, &c. ..	126	..	302	12 4 7
"	" *Buildings, &c., Account*— Jones & Co., Timber for Dryer	15	..	303	24 3 9
"	" Gee & Co., Printing	173	..	304	8 6 4
29	" *Commission Account*— Woodson & Co., June and July	182	..	305	127 8 6
31	" *Miscellaneous Expenses*— Cheque Book—250	27	..	306	1 0 10
	K. Lyon, Travelling	27	..	307	7 7 6
"	" *Debenture Interest*	..	337 10 0		
	Less Tax at 11d.	18	15 9 4	308	.. 322 0 8
					2,617 3 2
"	" Balance forward to next month	..	..		2,279 7 0
					4,896 10 2

Agreement with Bankers:—

Pass Book—*Dr.*		7,816 14 2	
" " *Cr.*		5,350 4 2	
Dr. Balance per Pass Book		2,466 10 0	
Less Cheques Outstanding—			
No. N175,206, Jardinier ..	£15 18 8	..	
" 175,211, Long	12 4 7	..	
" 175,212, Jones	24 3 9	..	
" 175,214, Woodson ..	127 8 6	..	
" 175,216, Lyon	7 7 6	..	
		187 3 0	
Cash Balance as above ..		£ 2,279 7 0	

N.—PETTY CASH BOOK.

Note.—This book is kept on the simplest method, no analysis being made till the close of the month, when it is shown in the manner given on the next opening. The figures are then journalised and posted to the debit of the respective Ledger Accounts from the Summary, the total being posted to the credit of Petty Cash Account.

The amount in hand should be adjusted at the beginning of each month to an even amount by drawing the sum needed to make up £10, £20, £30, or whatever balance in hand experience has shown the exigencies of the business require.

Any large outlays in such books as Postages should be initialed by a responsible official, such books being often kept by the junior in the office—as an instance, such an entry as £2 1s. 8d. paid for trade circulars should be so initialed.

Vouchers for each Petty Cash payment must be obtained and consecutively numbered, and the corresponding number placed on each voucher.

N.

Dr. PETTY CASH BOOK. *Cr.*

1903		C.B. Folio	£	s	d
Feb. 24	To Cash .. .. .. Forward	..	20	0	0
		59	5	0	0
			£25	0	0

1903		Vo'cher No.	£	s	d
	Forward	..	11	0	7
Feb. 15	By Wilson—Clover	119	0	8	6
17	„ Office Expenses—3 local Directories	120	0	2	4
„	„ Wilson—Hay	121	1	10	0
21	„ Jobson—Horse Shoes	122	1	0	3
22	„ Hewlett, Carpenter—Shelves	123	0	13	6
24	„ Clark & Co.—Hauling	124	3	0	0
„	„ Office Expenses—Cleaning	125	0	5	6
28	„ Zimmer & Co.—Planks	126	2	7	2
			20	7	10
„	„ Balance forward to next month	..	4	12	2
			£25	0	0

SUMMARY FOR FEBRUARY 1903.

1903			£	s	d
Feb. 1	To Balance from January	..	2	8	9
3	„ Cheque received	..	7	11	3
12	„ „ „	..	10	0	0
24	„ „ „	..	5	0	0
			£25	0	0

1903			£	s	d
Feb. 28	By Building, Machinery, and Plant	..	5	15	0
„	„ Works' Expenses	..	4	11	11
„	„ Horse-keep	..	1	18	6
„	„ Carriage	..	5	4	6
„	„ Stationery	..	0	8	0
„	„ Office Expenses—Postages and Sundries	..	1	3	11
„	„ Travelling Expenses	..	1	6	0
		J. Folio 278	20	7	10
„	„ Balance to next month		4	12	2
			£25	0	0

N.

O.—SALES BOOK.

Note.—This book is entered up from the carbon copies of the Delivery Notes *recording the despatch of the bricks*, and, as the amount to be sent off in total by daily or other periodical deliveries is known, an amply sufficient number of lines, where needed, is left to allow for subsequent transmissions during the month. By reference to the book it will be seen this may be a whole opening, or perhaps only one line, the latter when the whole order is sent off at once.

Casting can only be made at the end of each month, when the different folios, temporarily kept open for the satisfaction of extended orders, are complete. Then all the separate entries for each Customer's Account are cast, and their totals extended into the Monthly Amount column. The book is then cast for the month, and its total posted to the credit of "Sales Account" in the Private Ledger.

Posting to the Personal Accounts in the Sales Ledger is effected monthly in one total for each account.

If the bricks are supplied to a customer by contract, only those actually delivered are debited to the customer during the month.

A sufficient number of pages should be set aside at the end of the book for dealing with returns, &c.

O.

SALES BOOK.

Date of Delivery	To whom sold: Name	To whom sold: Address	Quantity: Bests	Quantity: Sec'nds	Price: Per M.	Price: Carri'ge to pay per M.	Price: Total
1903		Forward	627,000	315,000	s d ..	s d ..	s d ..
Mar. 12	Collins, J. & Co. ..	Wimbledon	17,500	..	20 0	17 1	37 1
13	Do. ..	Do.	17,500	..	"	"	"
14	Do. ..	Do.	17,500	..	"	"	"
16	Do. ..	Do.	17,500	..	"	"	"
17	Do. ..	Do.	17,500	..	"	"	"
18	Do. ..	Do.	17,500	..	"	"	"
19	Do. ..	Do.	17,500	..	"	"	"
20	Do. ..	Do.	17,500	..	"	"	"
21	Do. ..	Do.	17,500	..	"	"	"
23	Do. ..	Do.	17,500	..	"	"	"
24	Do. ..	Do.	17,500	..	"	"	"
25	Do. ..	Do.	17,500	..	"	"	"
		(210,000)					
	Forward		837,000	315,000	..	..	..

O.

BOOK.

Daily Amount	Ledger Folio	Monthly Amount	Consigned to Station	How Despatched	Remarks
£ s d ..	..	£ s d 1,008 14 1		Truck 1.674 32,987	
32 9 0	..	..	Wimbledon	65,045 235,998 1,092 27,028	
32 9 0	..	..	Do.	1,437 67,022 106,791 106,540	
32 9 0	..	..	Do.	1,674 21,872 200,046 1,037 26,074	
32 9 0	..	..	Do.	2,136 235,998 41,621 1,091 449	
32 9 0	..	..	Do.	1,600 33,621 33,623 27,028 1,040	
32 9 0	..	..	Do.	44,926 44,928 44,931 1,070 200,004	
32 9 0	..	..	Do.	1,721 33,007 66,821 106,791 427	
32 9 0	..	..	Do.	1,632 1,674 32,987 200,004 1,087	
32 9 0	..	..	Do.	416 237,046 237,050 1,098 716	
32 9 0	..	..	Do.	447 1,600 235,998 921 1,037	
32 9 0	..	..	Do.	1,682 40,007 40,013 1,046 206,716	
32 9 0	..	..	Do.	1,728 1,729 18,072 18,421 156,409	
	49	389 8 0			
..	..	£1,398 2 1			

O.

SALES

Date of Delivery	To whom Sold: Name	To whom Sold: Address	Quantity: Bests	Quantity: Sec'nds	Price: Per M.	Price: Carri'ge to pay per M.	Price: Total
1903		Forward	837,000	315,000	s d ..	s d ..	s d ..
Mar. 26	Collins, J. & Co. ..	Wimbledon	17,500	..	20 0	17 1	37 1
27	Do. ..	Do. (250,000)	22,500	..	"	"	"
17	Mason	Wood Green ..	..	20,000	16 6	..	16 6
17	Jenks	Wa'thamstow ..	14,000	..	20 0	11 3	31 3
18	Do.	Do. ..	14,000	..	"	"	"
19	Do.	Do. ..	14,000	..	"	"	"
20	Do.	Do. ..	14,000	..	"	11 9	31 9
21	Do.	Do. (70,000)	14,000	..	"	"	"
18	Smith	Chelsea	..	7,000	16 6	12 0	28 6
19	Do.	Do.	..	7,000	"	"	"
20	Do.	Do.	..	7,000	"	"	"
21	Do.	Do.	..	7,000	"	"	"
23	Do.	Do.	..	7,000	"	"	"
24	Do.	Do.	..	7,000	"	"	"
25	Do.	Do.	..	7,000	"	"	"
26	Do.	Do.	..	7,000	16 6	12 6	29 0
27	Do.	Do.	..	7,000	"	"	"
28	Do.	Do. (77,000	..	14,000	"	"	"
	Total ..	.. ..	947,000	412,000	..	..	..

O.

BOOK—(*continued*).

Daily Amount	Ledger Folio	Monthly Amount	Consigned to Station	How Despatched	Remarks
£ s d ..	..	£ s d 1,398 2 1		Truck	
				78,921	
				1,640	
32 9 0	..	..	Wimbledon	1,645	
				18,075	
				200,046	
				17,862	
				17,867	
41 14 5	29	74 3 5	Do.	41,096	
				150,721	
				427	
16 10 0	54	16 10 0	Wood Green	6,274	
				1,867	
				1,870	
21 17 6	..	..	Walthamstow ..	50,704	
				50,714	
				1,027	
				1,029	
21 17 6	..	..	Do. ..	50,696	
				50,608	
				1,867	
				50,704	
21 17 6	..	..	Do. ..	50,767	
				1,001	
				812	
				814	
22 4 6	..	..	Stratford	50,807	
				1,006	
				1,870	
				50,704	
22 4 6	47	110 1 6	Do.	50,714	
				460	
9 19 6	..	..	Chelsea	7,827	
9 19 6	..	..	Do.	7,828	
9 19 6	..	..	Do.	6,942	
9 19 6	..	..	Do.	170,060	
9 19 6	..	..	Do.	207,012	
9 19 6	..	..	Do.	432	
9 19 6	..	..	Do.	18,704	
9 19 6	..	..	Do.	19,621	
9 19 6	..	..	Do.	807	
9 19 6	..	..	Do.	205,047	
9 19 6	..	..	Do.	213	
9 19 6	..	..	Do.	479	
10 3 0	..	..	Addison Road ..	16,912	
				418	
				150,603	
10 3 0	..	..	Do.	7,827	
				7,828	
				6,942	
				429	
20 6 0	64	110 8 6	Do. ..	150,078	
				18,704	
				18,705	
..	P.L. 301	£1,709 5 6			

P.—BOUGHT BOOK.

Note.—In this book are entered all the invoices received for goods purchased on credit, and a corresponding number is placed in the book and on the invoice for reference in the future.

Each item is posted to the credit side of the Personal Account in the Bought Ledger.

The Bought Book is cast monthly, and a Summary of the Purchases made under convenient headings, as shown on the next page, and the totals thus arrived at are posted to the debit of the corresponding Nominal Accounts in the Private Ledger.

A few pages are reserved at the end of the book for entries to adjust the Personal Accounts, where overcharges or errors can be rectified.

P.

BOUGHT BOOK, June 1903.

1903	Inv'ce No.		Led'r Fo.	£	s	d
		Forward ..	..	1,136	7	5
June 15	1,433	Gee & Co.—Printing	12	4	8	9
17	1,434	Tempest & Co.—Coal	7	80	9	10
18	1,435	The Patent Bucket Company—Elevator Buckets ..	31	1	5	6
"	1,436	W. Brown & Co.—Lightning Conductor, No. 4 Kiln	35	8	7	6
19	1,437	Goddard & Son—Special Moulds	27	29	8	2
"	1,438	Gee & Co.—Stationery	12	1	7	9
21	1,439	W. Long—Corn, Linseed Cake, &c.	10	14	7	2
23	1,440	W. Brown & Co.—Wire Rope	35	4	9	6
24	1,441	Crowther & Carstairs—Hooks and Chains	32	2	15	0
26	1,442	Barber & Sons—Tools	29	1	18	3
27	1,443	B. Appleyard—Hay	21	2	9	7
28	1,444	M. Levi—Roll Top Desk	44	4	10	0
29	1,445	C. Cohen—Pigeonholes, 2 sets	29	5	6	0
				£1,297	10	5

Summary of Purchases, 30th June 1903.

P. L. Fo.		£	s	d
133	Coal	336	6	4
117	Oil and Stores	121	8	2
51	Plant	757	10	1
216	Horse-keep	58	6	6
219	Printing and Stationery	14	3	4
75	Office Furniture	9	16	0
		1,297	10	5

Q.—SALES LEDGER.

Note.—This book contains the personal accounts of the customers, and is posted monthly as to the debit side from the Sales Book, when the quantity and quality—"Best" or "Seconds"—should be given.

The credit side of the Personal Accounts is posted from the Cash Book.

Further adjusting credit entries may be posted from the latter part of the Sales Book.

Q.

THE BUILDERS' WHOLESALE SOCIETY, LIMITED.

Dr. SALES LEDGER. *Cr.*

1902		£ s d	£ s d
Oct. 1	To Balance	..	83 2 0
31	„ 80,000 Best	..	125 0 0
Dec. 31	„ 150,000 „	..	150 0 0
1903			
Jan. 31	„ 70,000 Seconds	..	100 9 0
Feb. 28	„ 59,000 „	..	41 5 0
Apl. 30	„ 250,000 Best	..	401 13 4
June 30	„ 70,000 Seconds	..	57 15 0
„	„ 100,000 Best	..	177 10 0
July 31	„ 200,000 „	..	200 0 0
Oct. 31	„ 80,000 „	..	112 18 4
			£1,449 12 8
1903			
Oct. 1	To Balance	..	112 18 4

Q.

SOCIETY, LIMITED.

LEDGER. *Cr.*

1902			£ s d	£ s d
Oct. 15	By Cash	76	77 0 0	
„	„ Discount	„	6 2 0	83 2 0
Nov. 17	„ Cash	82	119 0 0	
„	„ Discount	„	6 0 0	
1903				125 0 0
Jan. 15	„ Cash	117	138 15 0	
„	„ Discount	„	11 5 0	
				150 0 0
Feb. 16	„ Cash	122	95 4 0	
„	„ Discount	„	5 5 0	
				100 9 0
Mar. 19	„ Cash	127	37 10 0	
„	„ Discount	„	3 15 0	
				41 5 0
June 4	„ Bills Receivable (N 466)	Bill Book 52	389 3 4	
„	„ Discount (Rebate 1/- only)	C.B. 134	12 10 0	
				401 13 4
July 17	„ Cash	140	118 8 0	
„	„ Commission	Jl. 87	104 2 0	
„	„ Discount	C.B. 140	12 15 0	
				235 5 0
Aug. 18	„ Cash	157	185 0 0	
„	„ Discount	„	15 0 0	
				200 0 0
Sept. 30	„ Balance	..	..	112 18 4
				£1,449 12 8

R.—BOUGHT LEDGER.

Note.—The Personal Accounts in this Ledger are credited from the Purchase Book.

The debit entries are made from the Cash payments.

Further adjusting debit entries may be posted from the latter part of the Purchase Book.

R.

WESTERN CONSTRUCTION COMPANY, LIMITED.

Dr. BOUGHT LEDGER. *Cr.*

1903			£ s d	1902			£ s d
Jan. 31	To Cash.. ..	C.B. 57	973 0 7	Oct. 15	By Rails and Sleepers ..	41	326 11 0
May 20	„ Bill Payable.	Bill Book 14	270 10 6	29	„ Sleepers ..	43	140 7 3
Sept. 30	„ „ „	15	883 0 4	Dec. 12	„ Wagons and Rails ..	67	506 2 4
				1903			
				Apl. 16	„ Sundry Fittings, Rails and Wagons	92	270 10 6
				Sept. 2	„ Wagons, Rails, Sleepers, &c. (New Siding)	133	883 0 4
			£ 2,126 11 5				£ 2,126 11 5

S.—PRIVATE LEDGER.

Note.—This should contain all the Impersonal Accounts, such as the following:—

Capital.
Debentures.
Properties.
Buildings, Machinery, and Plant.
Stock.
Directors' Fees.
Debenture Interest.
Petty Cash.
Transfer Fees.
Rates, Taxes, and Insurance.
Rent.
Stores.
Wages and Salaries, Works.
Wages and Salaries, Office.
Horse-keep.
Coal.
Works Expenses.
Sales.
Income Tax (Commissioners of Inland Revenue).
Commission.
Profit and Loss Account.

The majority of the entries for this book will be obtained from the Journal and from the Monthly Totals of the Sales Book and Bought Book.

S.

Dr. CAPITAL ACCOUNT. *Cr.*

1902			£ s d	1902			£ s d
				Oct. 1	By Balance		25,000 0 0

Dr. PROPERTIES ACCOUNT. *Cr.*

1902			£ s d	1902			£ s d
Oct. 1	To Balance		17,020 0 0				
1903 June 5	To Cash, Deposit on Freehold Property adjoining the Company's Works	72	380 0 0	1903 Sept. 30	By Balance		17,400 0 0
			£17,400 0 0				£17,400 0 0
1903 Oct. 1	To Balance		17,400 0 0				

Dr. ROYALTY ACCOUNT. *Cr.*

1903			£ s d	1903			£ s d
Sept. 30	To Balance		900 0 0	Sept. 30	By assumed Royalty of 1/- per 1,000 Bricks sold ..	64	900 0 0
			£900 0 0				£900 0 0
				1903 Oct. 1	By Balance		900 0 0

T.—JOURNAL.

Note.—The details of nearly all transactions are supplied in the Sales Book, Bought Book, Petty Cash Book, &c., so the Journal entries are few and brief in description.

There will be a certain number of regular entries to be made every month, and at the end of the year there will be many adjusting and transfer entries to be written in, and posted from, this book.

Entries of exceptional character should have full particulars inserted in the Journal, with references to any subsidiary books from which totals may have been incorporated.

T.

JOURNAL.

			£ s d	£ s d
1903	Forward		9,897 1 6	9,897 1 6
Sept. 30	Sales Account .. .. *Dr.*	145	5,514 11 10	
	To Carriage	106	..	5,514 11 10
	For the year ending 30th September 1903.			
30	Sundries .. .. *Dr.*			
	To Stock Account	36	..	1,038 17 4
	To write back Stock at 1st October 1902—			
	Stock of Bricks	145	462 0 0	
	Loose Plant	12	311 6 0	
	Coal	133	139 5 0	
	Oil and Sundry Stores	117	65 2 4	
	Hay and Forage	125	61 4 0	
30	Stock Account .. .. *Dr.*	36	1,561 3 10	
	To Sundries			
	For Stock in hand at this date—			
	Stock of Bricks	145	..	631 0 0
	Loose Plant	12	..	571 12 1
	Coal	133	..	189 4 0
	Oil and Sundry Stores	117	..	104 8 0
	Hay and Forage	125	..	64 19 9
30	Profit and Loss .. .. *Dr.*	252	7,852 6 8	
	To Sundries			
	For Manufacturing Expenses—			
	Wages—Brickmaking, &c	164	..	3,974 2 6
	" Foreman, Drivers, &c.	172	..	631 3 8
	Coal—Kilns	133	..	1,045 12 2
	" Engine	133	..	503 8 0
	Oil and Sundry Stores	117	..	374 6 6
	Machinery Repairs	169	..	263 0 7
	Works Expenses	176	..	160 13 3
	Royalty Account (1/- per 1,000 on sales for the year)	5	..	900 0 0
30	Profit and Loss .. .. *Dr.*	252	1,876 2 5	
	To Sundries			
	For Trade and Management Expenses—			
	Rates and Taxes	182	..	369 4 6
	Fire Insurance	189	..	27 10 0
	Workmen's Compensation Insurance ..	191	..	50 0 0
	Manager's Salary	201	..	500 0 0
	Agents' Commission and Charges	207	..	375 0 0
	Travelling Expenses	212	..	23 4 5
	Horse-keep	216	..	63 10 6
	Stationery	219	..	56 8 6
	Office Salaries	224	..	200 0 0
	Office Sundry Expenses	227	..	58 17 10
	Bad Debts	232	..	76 2 2
	Law Charges	237	..	26 5 0
	Audit Fee	240	..	50 0 0
30	Profit and Loss .. .. *Dr.*	252	3,403 4 11	
	To Sundries			
	For Special Charges—			
	Debenture Interest	91	..	675 0 0
	Directors' Fees	95	..	400 0 0
	Expenditure during Construction written off	101	..	1,000 0 0
	Depreciation of Machinery	107	..	1,000 0 0
	Income Tax	119	..	328 4 11
30	Sales Account .. .. *Dr.*	145	18,638 10 8	
	To Profit and Loss	252	..	18,638 10 8
	Transferring Sales for the 12 months ending 30th September 1903.			
		£	49,781 19 2	49,781 19 2

U.—SALES DELIVERY NOTES.

Note.—The form given, which has the advantage of simplicity, is that commonly used.

The Sale Notes should be numbered consecutively, and bound in a book composed alternately of the printed sheet and a similarly numbered sheet, on which a copy can be taken off by means of carbon paper. The originals must be forwarded daily to the consignee after the despatch of the goods.

U.

SALES DELIVERY NOTES.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED,
FLETTON.

No. **1264** 21*st May* 1903.

Messrs. BROWN & ROBINSON, ALDGATE.

Herewith we beg to hand you particulars of goods forwarded this day, and hope the same may reach you in due course, and to your satisfaction.

Description, 3,500 Best.
Delivery, G.E.R. to Bishopsgate.
Truck No., 19,674.

All communications to be addressed to the Fletton office.

V.—WAGES BOOK.

Note.—The wages are paid on three different plans :—

1. Foremen and Burners ... Weekly.

2. Labourers ... ... By the Hour.

   (They do all other work except Brickmaking, are always at the yard, and generally have constant weekly employment.)

3. Gangers and Gangs ... By the Thousand Bricks.

   (Such work as digging clay, attending to machines, setting bricks in kilns, drawing them from kilns, and loading.)

Sunday is provided for, as it may be impossible at times to do without constant labour.

The wages are settled weekly by cheque, and the Wages Account thus debited.

Where there are other works, a sheet, similarly ruled and made up, should be forwarded by each Yard Manager weekly to the Head Office.

The wages are usually paid every Saturday, including the amounts earned to the evening of the previous Thursday.

V.

WAGES for week

Names	Fri.	Sat.	Sun.	Mon.	Tues.	Wed.	Thur.
Forward ..	..	..	..	..	..	..	..
P. Doherty	10	6½	..	10	10	10½	11
R. Green	10	6	..	10	10	..	..
W. Tyler	10	6½	..	10	10	10½	11
J. Straw	10	7½	..	10	10	10	10
A. Jones	..	..	..	..	..	..	..
P. Nolan	..	..	..	..	..	..	..
M. Grace	..	..	..	..	..	..	..
W. Piggott	..	..	..	..	..	..	..
P. Henry	..	..	..	..	..	..	..
J. Donnison ..							
H. Lesser	..	..	..	..	..	..	..
W. Potts							
W. Morrissey ..	..	..	..	..	..	..	..
W. Phelan							
Parrott and Gang ..	..	..	..	..	..	..	..
Webber and Gang ..	..	..	..	..	..	..	..
Beere and Gang	..	..	..	..	..	..	..
Total for Week ..	..	..	..	..	..	..	..

V.

ending 28th May 1903.

Day Work			Piece Work			Amount	
Hours	@		1,000	@			
	d.	£ s d		d.	£ s d	£ s d	
1,466½	..	21 11 6	..	..	..	21 11 6	
58	4½	1 1 9	..	..	..	1 1 9	
36	4	0 12 0	..	..	..	0 12 0	
58	4½	1 1 9	..	..	..	1 1 9	
57½	4½	1 1 6	..	..	..	1 1 6	
1,676		25 8 6					
..	..	..	..	..	..	4 0 0	Foreman
..	..	..	..	..	..	1 10 0	Burners
..	..	..	..	..	..	1 10 0	Burners
..	..	..	..	..	..	1 10 0	Burners
..	Drawing ..		106½	8	3 11 0	3 11 0	
..	Drawing ..		125	8	4 3 4	4 3 4	
..	Drawing ..		120½	8	4 0 4	4 0 4	
..	Callowing ..		..	..	6 0 0	6 0 0	
..	Callowing ..		..	..	7 0 0	7 0 0	
..	Making Bricks		242	2/6	30 5 0	30 5 0	
1,676	..	£25 8 6	..	..	£54 19 8	£88 18 2	

W.—ORDER BOOK.

Note.—Each order is given a number when received, and at once entered in this book.

Exact particulars of deliveries are written up in the Sales Book from the carbon duplicates of the Delivery Notes (see U), and the folio or folios of the Sales Book entered here when each order is satisfied.

W.

ORDER

From whom received		No. of Order	Date of Order	Quantity	
Name	Address			Best	Seconds
Collins & Son	Wimbledon	1,027	1903 Mar. 5	250,000	..
Mason, W. H.	Wood Green ..	1,028	16	..	20,000
Smith, Sons & Co.	Chelsea	1,029	17	..	77,000
Jinks, C.	Walthamstow ..	1,030	17	70,000	..
Hampden, John	Bow	1,031	19	50,000	..
Unity, E. C.	Aldgate	1,032	20	100,000	..
Walkden & Co	Holloway	1,033	23	..	200,000

W.

BOOK.

Price per M.	Total Amount of Order. Net Price at Yard	How to be Despatched		Cleared at Sales Book Folios
	£ s d			
20/- and carriage 17/1	250 0 0	17,500	Daily, 13 days, beginning 12 March, last despatch to balance order (22,500) to Wimbledon Station	78
16/6 carriage forward	16 10 0	All	To Wood Green Station.. ..	79
16/6 carriage forward	63 10 6	7,000 7,000 14,000	Daily for 7 days to Chelsea Station .. .. 2 days each, and balance to Addison Road Station.	79
20/- and carriage 4/3	70 0 0	14,000 14,000	Daily for 3 days to Walthamstow Station .. .. (For 2 days) each day to Stratford Station.	79
20/- carriage forward	50 0 0	10,000	Daily for 5 days to Bow Station	80
20/- carriage forward	100 0 0	20,000 20,000	Daily 3 days to Hackney Station Daily 2 days to Stepney Station.	80
16/6 carriage forward	165 0 0	14,000 20,000 10,000	Daily for 5 days to Finsbury Park Daily for 5 days to Wood Green. Daily for 3 days to Holloway.	80

X.—STOCK BOOK.

Note.—The entries are made from the Weekly Reports of the company's different Yard Managers (see Z).

At any desired date, by totalling the several columns, the position of the stock, both of green and burnt bricks (subject to a percentage of waste), may be seen. To illustrate this the small inter-lined figures are given.

Every opening or folio only contains *complete* calendar months, and surplus lines can be ruled across, for if broken portions of months were included, the value of the record in columns C and G would be impaired.

The Remarks column should contain such comments as "Easter holidays," "Harvesting takes off labour," "Heavy rains," &c., which go to account for "decreases," and unusually favourable conditions, such as "Very dry weather," which probably produce "increases." These notes need not be numerous, and should be brief, for the Manager's Reports (Z) give detail.

At the close of the company's year (30th September), and oftener if required, the stock of bricks may be taken, and an agreement of the green and other bricks effected.

X.

STOCK

Report No.	Date	Stock. A Green Bricks Made and Set in Kilns	Stock. B Bricks Drawn from Kilns	Stock. C Stock of Bricks in Kilns	
Old Stock ..		Gross* 1,200,000 ..	Old Stock* 250,000		
Forward 1902 ..		2,864,000 ..	2,994,000		820,000
120	Dec. 6	220,000	346,000		
121	13	250,000	264,000	December	
122	20	105,000	120,000		D. 115,000
123	27	127,000	87,000		
		4,766,000	4,061,000		+ 705,000
124	1903 Jan. 3	290,000	287,000		
125	10	320,000	294,000		
126	17	350,000	304,000	January	+ 5,000
127	24	296,000	307,000		
128	31	290,000	349,000		
129	Feb. 7	352,000	328,000		
130	14	348,000	264,000	February	
131	21	246,000	214,000		+ 101,000
132	28	307,000	346,000		
		7,565,000	6,754,000		+ 811,000
133	Mar. 7	350,000	358,000		
134	14	346,000	330,000	March	
135	21	352,000	352,000		+ 10,000
136	28	348,000	346,000		
	Half Year.	8,961,000	8,140,000		821,000
137	April 4	353,000	369,000		
138	11	354,000	361,000	April	
139	18	242,000	212,000		+ 75,000
140	25	360,000	352,000		
141	May 2	352,000	348,000		
142	9	352,000	364,000		
143	16	350,000	340,000	May	+ 30,000
144	23	362,000	352,000		
145	30	365,000	347,000		
	Forward	12,051,000	11,125,000		926,000

* To ascertain Old Stock in Kilns (1st October 1902) take 250,000 (No. B) off 1,200,000 (No. A).

X.

BOOK.

Bricks Delivered. D Sales	Bricks Delivered. E Used for Co.'s Own Purposes	Bricks Delivered. F Total Delivered	G Stock of Burnt Bricks in Hand.		Remarks	
2,627,000	250,000	2,877,000		367,000		
342,000	..	342,000				
308,000	50,000	358,000			December	
130,000	.	130,000	- D	175,000		Heavy Rains, Land-slip, Land Water-logged.
162,000	..	162,000				
3,569,000	300,000	3,869,000		+ 192,000	End of December.	
309,000	..	309,000				
211,000	100,000	311,000				
287,000	75,000	362,000	- D	102,000	January	
227,000	50,000	277,000				
334,000	50,000	384,000				
328,000	..	328,000				
104,000	150,000	254,000				
240,000	..	240,000	- D	16,000	February	Heavy Rains.
346,000	..	346,000				
5,955,000	725,000	6,680,000		+ 74,000	End of February.	
358,000	..	358,000				
330,000	..	330,000				
254,000	..	254,000	-	+ 124,000	March	
320,000	..	320,000				
7,217,000	725,000	7,942,000		+ 198,000	(Half Year.)	
300,000	..	300,000				
350,000	..	350,000				
200,000	..	200,000	-	+ 80,000	April	Easter Holidays.
304,000	..	304,000				
350,000	..	350,000				
356,000	..	356,000				
337,000	..	337,600	-	+ 9,000	May	
352,000	..	352,000				
347,000	..	347,000				
10,113,000	725,000	10,838,000		287,000		

Y.—LEDGER BALANCES BOOK.

Note.—This book contains the balances of the various Ledgers taken out at the close of the business year, or any other desired period—*e.g.*, the half-year or quarter.

Each Ledger has a separate sheet, and all the sheets are summarised on that of the Private Ledger.

It is convenient for reference from time to time to ascertain the comparative amount of credit given to different customers.

Y.

LEDGER BALANCES BOOK.

Private Ledger	Balances at 30th September 1903	£ s d	£ s d
1	Share Capital	..	25,000 0 0
5	Properties	17,400 0 0	
8	Royalty (as Sinking Fund on above)	..	900 0 0
10	Debentures	..	15,000 0 0
25	Kilns, &c., and Fixed Machinery and Plant ..	20,772 19 1	
50	Stock of Bricks, Rolling Stock, &c.	1,561 3 10	
65	Expenditure during Construction	2,426 15 9	
75	Bills Receivable	995 3 4	
85	Bills Payable	..	1,595 3 11
90	Interest—Reserve	..	449 11 10
300	Profit and Loss Account	..	5,506 16 8
151	Reserve for Discount and Bad Debts	..	500 0 0
	Trade Creditors, per Bought Ledger, Schedule CII.	..	3,261 13 4
273	Directors' Fees	..	136 7 1
	Debtors, per Sales Ledger, Schedule DII. ..	2,582 3 11	
Cash Book 56	Cash Balance	6,611 6 11	
		£52,349 12 10	£52,349 12 10

Z.—MANAGER'S WEEKLY REPORT BOOK.

Note.—This book is kept in duplicate, one sheet being sent weekly to the office and its counterpart retained by the Works Manager. A form with counterfoil may be used, or the Report may be press-copied; but, if the latter method be adopted, the rulings and headings of the Report should be printed in copying ink.

These Reports are the source of entries in the Stock Book.

The Remarks column (see Stock Book, X) contains primarily information desirable to be brought weekly before the Board as to the conduct of the business.

Z.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

WORKS REPORT for the Week ending 23rd May 1903.

						Remarks.
Green Bricks made					362,000	
Bricks drawn from Kilns					352,000	A very good week—all Machinery now running smoothly.
Stock in hand					287,000	
Orders in hand					1,455,000	
Wages						
Capital Account	£18	2	0	No. of Men		
Revenue Account	72	8	0	86		
Total	£90	10	0			
Coal Consumed						
Engine	£11	10	3	No. of Tons		
Kilns	24	16	5	73		
Total	£36	6	8			
Goods Received—Invoices herewith						
Capital Account	£133	16	0			
Revenue Account	125	14	0			
Total	£259	10	0			
Petty Cash Disbursements						
Capital Account	£3	7	8			
Revenue Account	5	8	6			
Total	£8	16	2			
Sales	£472	7	8		No. of Bricks	
Less Carriage	108	10	6			
Net Sales ..	£363	17	2		352,000	
Amount Collected during week	£177	15	6			

J. ROBINSON, *Manager*

This book "Z" completes the set of Bookkeeping books.]

CHAPTER V.

FORMS.

(1) Contract Note with Brick Merchant.

(2) Monthly Statement.

(3) Setters' Sheet (Brickmaking).

(4) Drawers' Sheet (Brickmaking).

(5) Time Sheet (Labourer).

I.

MERCHANTS' CONTRACT NOTE.

Wood Green Station,
Great Northern Railway,
25th May 1903.

BOUGHT CONTRACT NOTE.

I / WE HAVE THIS DAY BOUGHT from The Fletton-Borough Brick Company, Limited.

Quantity :—Two million (2,000,000).

Quality :—Best Pressed Bricks.

Price :—Twenty Shillings per thousand in truck at yard (Carriage Forward).

Rebate :—1/- per thousand.

Terms of Payment :—Cash Monthly, less a discount of 6d. per thousand if paid by 20th of the month following delivery.

Delivery :—Equal Monthly quantities, as near as possible, commencing 1st June 1903, for twelve months.

Conditions :—

It is specially agreed and is the essence of this contract that in consideration of the above-mentioned rebate the bricks bought by me/us under this Contract Note shall not be re-sold as of any other quality than above-mentioned, nor at less than the prices arranged from time to time by The Wholesale Brick Manufacturers' Association, and by the Secretary of such Association communicated to me/us.

In case of non-payment as above, the Sellers may, if they think fit, either stop all further deliveries until the arrears be paid, or cancel the Contract as to all or any part or parts of future deliveries.

In cases of strikes, lockouts, combinations of workmen, fire, or accidents, or stoppage of works of either party to this contract from any cause whatever, such party may suspend this contract during their continuance.

Builders' Wholesale Society, Limited.
T. Jones.

I.

MERCHANTS' CONTRACT NOTE.

The Fletton-Borough Brick Company, Limited.
Works : Fletton.
25th May 1903.

SALES CONTRACT NOTE.

WE HAVE THIS DAY SOLD to Builders' Wholesale Society, Limited.

Quantity :—Two million (2,000,000).

Quality :—Best Pressed Bricks.

Price :—Twenty Shillings per thousand in truck at yard (Carriage Forward).

Rebate :—1/- per thousand.

Terms of Payment :—Cash Monthly, less a discount of 6d. per thousand if paid by 20th of the month following delivery.

Delivery :—Equal Monthly quantities, as near as possible, commencing 1st June 1903, for twelve months.

Conditions :—

It is specially agreed and is the essence of this contract that in consideration of the above-mentioned rebate the bricks sold to you under this Contract Note shall not be re-sold as of any other quality than above-mentioned, nor at less than the prices arranged from time to time by The Wholesale Brick Manufacturers' Association, and by the Secretary of such Association communicated to you.

In case of non-payment as above, the Sellers may, if they think fit, either stop all further deliveries until the arrears be paid, or cancel the Contract as to all or any part or parts of future deliveries.

In cases of strikes, lockouts, combinations of workmen, fire, or accidents, or stoppage of works of either party to this contract from any cause whatever, such party may suspend this contract during their continuance.

The Fletton-Borough Brick Company, Limited.
J. Robinson.

[PERFORATION]

MONTHLY STATEMENT. 2.

WORKS: FLETTON,

June 1903.

MESSRS. CHAPPELL & VICKERY, LONDON.

Dr. to THE FLETTON-BOROUGH BRICK COMPANY, LIMITED.

All orders are booked subject to Strike, Lock-out, and Accident Clause, as in the Coal Trade; also to reply within 7 days. All prices are quoted conditionallv upon subsequent acceptance of order in writing, and are for Cash on the 20th of the month following each month's delivery. Prices given on application at the works and other offices are those of the day only, and subject to alteration without notice.

		Truck No.	Price	£ s d	
1903	By Balance of April Account..	..	..	51 15 0	
May 9	,, 7,500 Bricks	..	26/- deliv'd	9 15 0	
10	,, 12,000 ,, ...	..	,,	15 12 0	
11	,, 4,000 ,, ...	..	,,	5 4 0	
12	,, 8,000 ,, ...	..	,,	10 8 0	
					92 14 0

Payable £67 3 5 in Cash
25 10 7 by Acceptance (Draft herewith).

£92 14 0

3. SETTERS' SHEET.

WEEK ENDING 23 MAY 1903.

Day	No. 1 KILN		No. 2 KILN		No. 3 KILN		No. 4 KILN	
	Quantity set in Chamber	No. of Chamber	Quantity set in Chamber	No. of Chamber	Quantity set in Chamber	No. of Chamber	Quantity set in Chamber	No. of Chamber
FRIDAY	22,000	4	17,000	7	20,000	3	—	
SATURDAY	10,000	5	12,000	8	10,000	4	—	
MONDAY	13,000 21,000	5 6	12,000	8	15,000	5	—	
TUESDAY	22,000	14	20,000	9	10,000	5	20,000	1
WEDNESDAY	24,000	15	16,000	10	22,000	13	15,000	2
THURSDAY	21,000	16	8,000	10	20,000	14	9,000 3,000	2 3
Total ..	133,000		85,000		97,000		47,000	

		£	s	d
No. 1 Kiln	133,000	4	8	8
No. 2 Kiln	85,000	2	16	8
No. 3 Kiln	97,000	3	4	8
No. 4 Kiln	47,000	1	11	4
Total	362,000 @ 8d.	£12	1	4

4. DRAWERS' SHEET.

Bricks Drawn, Week ending 23 May 1903.

Name of Drawer, M. SHAW & GANG. No. of Kiln, 2.

	Number of Trucks	Quantity in Truck	Number of Chamber		Quantity Run to Stack	Quantity Loaded from stack	Number of Trucks Loaded from stack
FRIDAY	22,967	4,000	1		4,000		
	22,968	4,000	1				
	8,251	4,000	1				
	4,967	4,000	1				
SATURDAY	23,021	4,000	2				
	23,022	4,000	2				
	14,958	4,000	2				
	14,962	4,000	2				
	8,267	4,000	2				
MONDAY	21,754	2,000	3				
	18,798	4,000	3				
	18,801	4,000	3				
	8,249	4,000	4				
TUESDAY	21,627	2,000	4				
	4,967	4,000	4				
	18,824	2,000	4				
	18,825	4,000	4				
	18,761	4,000	4				
WEDNESDAY	22,967	2,000	5				
	22,968	4,000	5				
	8,272	4,000	5				
	490	4,000	5				
THURSDAY	4,628	4,000	5	..	..	4,000	1,627
	4,629	4,000	5	..	..	4,000	1,632
	489	4,000	6	..	..	4,000	437
	497	4,000	6	..	..		
TOTAL ..	..	96,000	..	..	4,000	12,000	

SUMMARY:

Drawn from Kiln into Truck	96,000	@ 8d.	..	£3 4 0
Drawn from Kiln to Stack ..	4,000	@ 8d.	..	0 2 8
From Stack to Truck ..	12,000	@ 8d.	..	0 8 0
	112,000			£3 14 8

5. TIME SHEET.

THE FLETTON-BOROUGH BRICK COMPANY, LIMITED, FLETTON.

Name, P. DOHERTY.

Week ending, 23 *May* 1903.

Day	Hours	
FRIDAY	10	Haymaking
SATURDAY	6½	Cleaning Stables
MONDAY	10	No. 1 Machine Repairs
TUESDAY	10	Dyke in Latimer's Field
WEDNESDAY	10	Carrying Wood
THURSDAY	10	Digging at Siding

		£ s d
Total	56½ hours @ 6d. per hour	1 8 3
Piecework ..	Cash on Account	0 7 0
	Balance due	1 1 3

Signature, PAT DOHERTY.

[This finishes the Forms 1-5.]

CONCLUSION.

Whilst the space available has not been sufficient to give detailed statements of accounts applicable to more than the two classes of brick manufacture dealt with, it is believed that the contents of the foregoing pages may be of assistance to the bookkeeper in keeping his books, as well as to the accountant who may be called upon to assist in the preparation of the accounts, or to audit the completed Balance Sheet of any of the numerous classes into which the trade of brickmaking is subdivided.

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(*See* **Treatment of Fluctuating Currency in Accounts,** p. 41.)

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(*See* **Accountants' Diaries,** p. 5.)

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